

Fairview
CITY

2005
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled city council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Fairview City for the fiscal year ending June

30, 2005 as approved and adopted by resolution or ordinance dated _____
_____. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

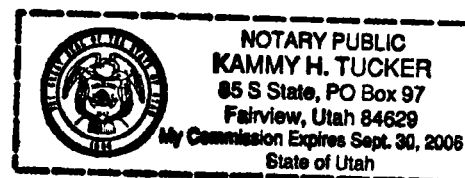
☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 22, 2004 for all budgetary funds.

Signed: Kammy H. Tucker
(Budget Officer)

Subscribed and sworn to this 28 day
of October, 2004.

Kammy H. Tucker
(Notary Public)



Governmental Unit

Fiscal Year

Account Number	Source of Revenue	Prior Year Actual Revenue 20 <u>03</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	TAXES			
3110	General Property Taxes - Current	41,917.79	45,000.00	55,000.00
3120	Prior Years' Taxes - Delinquent	4,643.00	4500.00	3,400.00
3130	General Sales & Use Taxes	104,541.95	125,000.00	115,000.00
3140	Franchise Taxes	1,396.54	2,000.00	5,300.00
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	23,275.23	25,000.00	20,000.00
3190	Penalties & Interest on Delinquent Taxes	63.01		
3200	LICENSES AND PERMITS			
3210	Business Licenses & Permits	1805.00	2,000.00	2,500.00
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	100.00	-	500.00
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	340.00	500.00	350.00
3300	INTERGOVERNMENTAL REVENUE			
3310	Federal Grants	(17,406.00)		
3311	General Governemnt		20,968.00	130,000.00
3312	Public Safety		16,875.00	33,580.00
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants		4,827.00	2,500.00
3350	State Shared Revenue			9,724.00
3356	Class "C" Road Fund Allotment	75,342.76	100,000.00	76,000.00
3358	Liquor Fund Allotment	213.43	1,000.00	1,000.00
3370	Grants from Local Units: _____			

Fairview City

Governmental Unit

2005

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2003	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	CHARGES FOR SERVICES			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	985.00	1500.00	1500.00
3415	Sale of Maps & Publications	10.00	-	-
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety			
3421	Special Police Services			
3422	Special Protective Services	32,155.88	24,224.00	33,000.00
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges	28,581.05	25,300.00	25,000.00
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property	50,550.61	51,500.00	51,400.00
3480	Cemeteries	10,700.00	9,500.00	10,500.00
3490	Miscellaneous Services: _____	10,1096.00	13,300.00	9,000.00
3500	FINES AND FORFEITURES			
3510	Fines	3,417.00	1,000.00	20,000.00
3520	Forfeitures			
3600	MISCELLANEOUS REVENUE			
3610	Interest Earnings	695.97	4,000.00	650.00
3620	Rents & Concessions			
3640	Sale of Fixed Assets - Compensation for Loss	1100.00		
3650	Sale of Materials & Supplies		200,000.00	
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			
3690	Other Miscellaneous Rev	17,903.12	2,500.00	10,115.00

Fairview City

Governmental Unit

2005

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from: <i>Electric</i>	-	65,000.00	35,857.00
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3830	Contribution from:			
3840	Contribution from:			-
3850	Loan from:	120,000.00	-	
3860	Loan from:			
3870	Contribution from Private Sources	1,740.00	-	-
3880	Beg. Class "C" Road Fund Bal. to be Appopr.			
3890	Beg. General Fund Bal. to be Appropriated			
	TOTAL REVENUES	512,628.00	703,094.00	651,876.00

Fairview City

Governmental Unit

2005

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4110	Legislative	22,130.32	19,977.00	19,842.00
4111	Commission or Council			
4112	Legislative Committees & Special Bodies	1,816.84	2,500.00	1,370.00
4113	Ordinances & Proceedings			
4120	Judicial	10,901.64	2,070.00	12,244.00
4121	City & Precinct Courts			
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commissions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	150,175.35	125,460.00	136,820.00
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental			
4160	General Governmental Buildings	28,844.75	14,345.00	33,200.00
4170	Elections			710.00
4180	Planning & Zoning	7,496.60	4,205.00	3,360.00
4190	Education & Community Promotion			
4200	PUBLIC SAFETY			
4210	Police Department	127,643.43	75,511.00	77,180.00
4220	Fire Department	54,043.32	95,273.00	84,809.00
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective	476.21	600.00	205.00
4252	Agricultural Inspection			
4253	Animal Control & Regulation			
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

Fairview City

Governmental Unit

2005

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2003	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4310	Health Services			
4360	Infirmaries			
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	Highways	19,017.05		25,000.00
4415	Class "B" Road Program	3,536.45	4,800.00	-
4420	Sanitation	4,641.94	21,200.00	22,000.00
4430	Sewage Collection & Disposal			
4440	Shop & Garage	1,569.42	1,600.00	4,000.00
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Park & Park Areas	13,727.97	9,000.00	17,500.00
4540	Park Lighting			
4560	Recreation & Culture	50,381.72	44,753.00	50,700.00
4580	Libraries	4,886.93	800.00	1,300.00
4590	Cemeteries	7,263.58	11,000.00	12,000.00
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Community Planning			
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	DEBT SERVICE			
4710	Principal and Interest			
4800	TRANSFERS AND OTHER USES			
4810	Transfer to: Sewer fund	20,000.00	220,000.00	60,000.00
4820	Transfer to: Capital projects		50,000.00	78,636.00
	Transfer to:			
	Transfer to:			

Fairview City

Governmental Unit

2005

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 <u>03</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4830	Contribution to:			
4840	Contribution to:			
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance			
	TOTAL EXPENDITURES	528,103.42	703,094.00	651,876.00

Fairview City

Governmental Unit

2005

Fiscal Year

Redevelopment Agency

FORM 1

SPECIAL REVENUE FUND (Explain Nature of Fund)

Account Number	Description	Prior Year Actual 20 <u>03</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	<i>Sales Property</i>			19,500.00
	OTHER SOURCES:			
	Transfer from: <i>Electrical fund</i>	9,000.00	2,500.00	—
	Usage of beginning fund balance	—	—	446.00
	TOTAL REVENUES & OTHER SOURCES	9,000.00	2,500.00	19,946.00
	EXPENDITURES:			
	<i>Program Expenditures</i>	8,554.04	2,500.00	19,500.00
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			446.00
	TOTAL EXPENDITURES & OTHER USES	8,554.04	2,500.00	19,946.00

SPECIAL REVENUE FUND (Explain Nature of Fund)

FORM 1

Account Number	Description	Prior Year Actual 20 _____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES			
	EXPENDITURES:			
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES			

Fairview City

Governmental Unit

2005

Fiscal Year

FORM 4

CAPITAL PROJECTS FUND

Account Number	Description	Prior Year Actual 20 <u>03</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund	—	50,000.00	78,636.00
	Interest Income	—	—	—
	Other additions: <i>Transfer, electrical</i>	140,000.00	5,000.00	—
	<i>Grant Revenue</i>	30,000.00	95,000.00	3,500.00
	<i>Transfer, Perpetual Care</i>	30,000.00	10,000.00	—
	TOTAL REVENUE	190,000.00	160,000.00	82,136.00
	Beginning Fund Balance			
	TOTAL AVAILABLE FOR APPROPR.	190,000.00	52,564.00	79,572.00
	EXPENDITURES:			
4960	<i>Project Expenditures</i>	297,436.04	50,000.00	82,136.00
	TOTAL EXPENDITURES	297,436.04	50,000.00	82,136.00
	Ending Fund Balance	(107,436.04)	2,564.00	2,564.00

OTHER FUNDS (Explain nature of fund)

Cemetery Perpetual Care Fund

Account Number	Description	Prior Year Actual 20 <u>03</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
3610	Interest Income	2,297.58	—	500.00
3690	Other additions	7,970.70	—	—
	<i>Total Revenue</i>	10,268.28	—	500.00
2951	Beginning fund balance to be appropriated	48,265.00	28,533.00	18,533.00
	<i>Total Available for Appropriation</i>	58,533.28	28,533.00	19,033.00
	TOTAL REVENUE			
	EXPENDITURES:			
	<i>transfer to Capital Projects</i>	30,000.00	10,000.00	—
	<i>Total Expenditures</i>	30,000.00	10,000.00	—
	Appropriated increase in fund balance			
	<i>End Fund Balance</i>	28,533.28	18,533.00	
	TOTAL EXPENDITURES			

Governmental Unit

Fiscal Year**FORM 2**[illegible]

Fairview City
Governmental Unit

2004

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Electrical fund

FORM 3

Account Number	Description	Prior Year Actual 20 <u>03</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	729,193.78	761,800.00	761,000.00
	Interest Earned			
	Other: _____			
	TOTAL OPERATING REVENUE	729,193.78	761,800.00	761,000.00
	OPERATING EXPENSES:			
	Personal Services	137,989.33	131,000.00	156,240.00
	Contractual Services	362,239.93	360,000.00	335,000.00
	Material and Supplies	66,049.33	88,600.00	95,150.00
	Depreciation	44,475.85	50,000.00	50,000.00
	Other _____			
	TOTAL OPERATING EXPENSE	610,744.33	629,640.00	626,390.00
	OPERATING INCOME (LOSS)			
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees			
	Interest Expense <u>to</u>			
	Operating transfers from: <u>Municipal fund</u>	-	65,000.00	35,857.00
	Contributions from: <u>transfer to RDA</u>		2,500.00	-
	Operating transfers to: <u>Capital Project</u>	140,000.00	5,000.00	-
	Contributions to: _____			
	Total Non-Operating Items	(140,000.00)	(72,500.00)	(35,857.00)
	NET INCOME (LOSS)	(21,550.54)	59,660.00	98,753.00

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

Fairview City

Governmental Unit

2004

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Water fund

FORM 3

Account Number	Description	Prior Year Actual 20 <u>03</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	187,334.55	193,863.00	185,000.00
	Interest Earned			
	Other:			
	TOTAL OPERATING REVENUE	187,334.55	193,863.00	185,000.00
	OPERATING EXPENSES:			
	Personal Services	54,759.07	54,599.00	55,000.00
	Contractual Services			
	Material and Supplies	28,301.39	33,300.00	41,100.00
	Depreciation	77,481.80	77,500.00	77,500.00
	Other			
	TOTAL OPERATING EXPENSE	160,542.26	165,399.00	173,600.00
	OPERATING INCOME (LOSS)	26,792.29	28,464.00	11,400.00
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	14,670.00	27,480.00	28,000.00
	Interest Expense	28,540.33	27,410.00	28,000.00
	Operating transfers from:			
	Contributions from:			
	Operating transfers to: <u>Sewer fund</u>	57,000.00	57,000.00	57,000.00
	Contributions to:			
	Total Non-operating Items	(70,870.33)	(56,930.00)	(57,000.00)
	NET INCOME (LOSS)	(44,077.94)	(28,473.00)	(45,600.00)

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	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

Fairview City

Governmental Unit

2004

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND:

sewer fund

FORM 3

Account Number	Description	Prior Year Actual 20 03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services			
	Interest Earned	1,164.94	116,000.00	10,000.00
	Other:			
	TOTAL OPERATING REVENUE	1,164.94	116,000.00	10,000.00
	OPERATING EXPENSES:			
	Personal Services	55,053.08	55,500.00	56,380.00
	Contractual Services			
	Material and Supplies	1,796.98	1,500.00	3,000.00
	Depreciation		1,000.00	1,000.00
	Other			
	TOTAL OPERATING EXPENSE	56,849.06	58,000.00	60,380.00
	OPERATING INCOME (LOSS)	(55,684.12)	(42,000.00)	(50,380.00)
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees			
	Interest Expense			6,700.00
	Operating transfers from: <u>Water fund</u>	57,000.00	57,000.00	57,000.00
	Contributions from:			
	Operating transfers to:			
	Contributions to:			
	Total Non-Operating Items	57,000.00	57,000.00	50,300.00
	NET INCOME (LOSS)	1,315.88	15,000.00	30.00

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	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			